

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Harvey R. Miller
Shai Y. Waisman

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
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**FIFTH SUPPLEMENTAL AFFIDAVIT OF HARVEY R. MILLER
ON BEHALF OF WEIL, GOTSHAL & MANGES LLP PURSUANT
TO SECTIONS 327, 328(a), 329 AND 504 OF THE BANKRUPTCY
CODE AND RULES 2014(a) AND 2016(b) OF THE BANKRUPTCY RULES**

STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

Harvey R. Miller, being duly sworn, deposes and says:

1. I am a member of the firm of Weil, Gotshal & Manges LLP (“WGM”). I submit this affidavit to supplement the affidavits I have previously submitted on behalf of WGM, sworn to on October 8, 2008 (the “Original Affidavit”) [Docket No. 758], March 4, 2009 (the “Supplemental Affidavit”) [Docket No. 2985], August 12, 2009 (the “Second Supplemental Affidavit”) [Docket No. 4779], March 30, 2010 (the “Third Supplemental Affidavit”) [Docket No. 7904], and July 21, 2010 (the “Fourth Supplemental Affidavit,” and together with the Original Affidavit, the Supplemental Affidavit, the Second Supplemental Affidavit, and the Third

Supplemental Affidavit, the “Previous Affidavits”) [Docket No. 10358] in support of the engagement of WGM by Lehman Brothers Holdings Inc. (“LBHI”) and certain of its subsidiaries (collectively, the “Debtors”) in connection with the above-captioned cases filed under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) on September 15, 2008 (the “Commencement Date”) and thereafter.

2. Unless otherwise stated herein, I have personal knowledge of the facts set forth in this affidavit. To the extent any information disclosed herein requires amendment or modification upon WGM’s completion of further review, or as additional party in interest information becomes available to it, a further supplemental affidavit reflecting such amended or modified information will be submitted to the Court.

**WGM’s Connections with Parties in Interest
in Matters Unrelated to these Chapter 11 Cases**

3. As previously disclosed, WGM has represented, currently represents, and may represent in the future, various entities or their affiliates in matters unrelated to the pending chapter 11 cases. Since filing the Fourth Supplemental Affidavit, WGM has become aware of additional parties in interest in these chapter 11 cases with whom WGM has, or may have, connections as described below. Most of these additions are entities that may be parties in interest in the above captioned chapter 11 case (the “Potential Parties In Interest”) and that WGM has included in its disclosure procedures out of an abundance of caution. Certain of the entities included in this affidavit were previously disclosed under other categories in the Previous Affidavits.

4. The categories of connections are: (i) Potential Parties In Interest, or affiliates thereof, for which WGM has performed services within the last two (2) years and whose engagement remains open (“Current Clients”); (ii) Potential Parties In Interest, or

affiliates thereof, for which WGM has performed services in the past two (2) years and with respect to which WGM's engagement has been formally closed ("Former Clients"); (iii) Potential Parties in Interest, or affiliates thereof, for which a WGM engagement has been opened for at least six (6) months but for which no attorney time has been billed ("Potential Clients"); and (iv) Potential Parties in Interest, or affiliates thereof, who have a substantive relationship to a matter for which WGM performed services for a Current or Former Client, or affiliate thereof within the last two years ("Related Entities"). All client connections were diligently reviewed by an attorney working under my supervision. Based on such review, as to each connection WGM does not hold or represent an interest that is adverse to the Debtors' estates.

Current Clients

5. WGM has performed services within the past two (2) years for the Current Clients, described below, or their affiliates, in matters unrelated to the Debtors:

Matched Entity	Relationship to the Debtors	Relationship to WGM
ABN Amro Bank	Potential Party in Interest	Affiliate of Current Client
Aurelius Capital Master Ltd.	Potential Party in Interest	Affiliate of Current Client
Aurelius Convergence Master Ltd.	Potential Party in Interest	Affiliate of Current Client
Avatar Financing Pty. Ltd.	Potential Party in Interest	May be Affiliate of Current Client
Banca IMI S.p.A.	Potential Party in Interest	Current Client
Banco di Credito Cooperativo Signa	Potential Party in Interest	Affiliate of Current Client
Bank Handlowy w Warszwie A.S.	Potential Party in Interest	Affiliate of Current Client
Bank of Nova Scotia	Potential Party in Interest	Current Client
Bayerische Hypo- und Verinsbank AG	Potential Party in Interest	Affiliate of Current Client
CapStar Securities LLC	Potential Party in Interest	Affiliate of Current Client

Matched Entity	Relationship to the Debtors	Relationship to WGM
Chase Lincoln First Commercial Corp.	Potential Party in Interest	May be Affiliate of Current Client
CIBC Bank and Trust Co. (Cayman) Ltd.	Potential Party in Interest	Affiliate of Current Client
CIT Group Inc.	Potential Party in Interest	Current Client
Citibank Europe Plc	Potential Party in Interest	Affiliate of Current Client
Credit Suisse AG, Singapore Branch	Potential Party in Interest	Affiliate of Current Client
Deerfield Capital LLC	Potential Party in Interest	Affiliate of Current Client
Deerfield Relative Value, Ltd.	Potential Party in Interest	Affiliate of Current Client
Deutsche Bank Securities Inc.	Potential Party in Interest	Current Client
Dresdner Bank (Switzerland) Ltd.	Potential Party in Interest	Affiliate of Current Client
Freshfields Bruckhaus Deringer US LLP	Potential Party in Interest	Current Client
GLG Credit Fund	Potential Party in Interest	Affiliate of Current Client
GoldenTree European Select Opp. L.P.	Potential Party in Interest	Affiliate of Current Client
GoldenTree High Value Fund Offshore (Strategic), Ltd.	Potential Party in Interest	Affiliate of Current Client
GoldenTree High Yield Value Fund Offshore II, Ltd.	Potential Party in Interest	Affiliate of Current Client
GT High Yield Value Master Unit Trust	Potential Party in Interest	Affiliate of Current Client
Goldman Sachs Lending Partners LLC	Potential Party in Interest	Affiliate of Current Client
Harvest SS, Ltd.	Potential Party in Interest	May be Affiliate of Current Client
Hong Kong and Shanghai Banking Corp., Ltd.	Potential Party in Interest	Affiliate of Current Client
Investcorp Interlachen Multi-Strategy Master Fund Limited	Potential Party in Interest	Affiliate of Current Client
Ivy Asset Management LLC	Potential Party in Interest	Affiliate of Current Client
Ivy Fixed Income Alpha Transport Fund, Ltd.	Potential Party in Interest	Affiliate of Current Client
Meridian Diversified Fund Management	Potential Party in Interest	Affiliate of Current Client

Matched Entity	Relationship to the Debtors	Relationship to WGM
Monarch Master Fund Ltd.	Potential Party in Interest	Affiliate of Current Client
Morgan Stanley Japan Securities Co. Ltd.	Potential Party in Interest	Affiliate of Current Client
Nomura Global Financial Products Inc.	Potential Party in Interest	Affiliate of Current Client
Och-Ziff Capital Management Group, LLC	Potential Party in Interest	Current Client
Putman Funds	Potential Party in Interest	Affiliate of Current Client
Putman Total Return Fund, LLC	Potential Party in Interest	Affiliate of Current Client
Putnam Total Return Fund, Ltd.	Potential Party in Interest	Affiliate of Current Client
Putman World Trust	Potential Party in Interest	Affiliate of Current Client
RBS Coutts Bank AG	Potential Party in Interest	Affiliate of Current Client
Rio Tinto Energy America, Inc.	Potential Party in Interest	Affiliate of Current Client
Rothschild Bank AG	Potential Party in Interest	Affiliate of Current Client
Shinsei Securities Co., Ltd.	Potential Party in Interest	Affiliate of Current Client
Sparkasse Erwitte - Anroechte	Potential Party in Interest	May be an Affiliate of Current Client
TPG Credit Opportunities Fund, L.P.	Potential Party in Interest	Affiliate of Current Client
TPG Opportunities Fund I, L.P.	Potential Party in Interest	Affiliate of Current Client
TPG Credit Opportunities Fund III, L.P.	Potential Party in Interest	Affiliate of Current Client
UBS Securitized Mortgage Relationship Fund	Potential Party in Interest	Affiliate of Current Client
UBS U.S. Allocation Fund	Potential Party in Interest	Affiliate of Current Client
Varde Fund L.P.	Potential Party in Interest	Affiliate of Current Client
Varde Fund VI-A, L.P.	Potential Party in Interest	Affiliate of Current Client
Varde Fund X (Master) L.P.	Potential Party in Interest	Affiliate of Current Client

6. WGM has not, does not, and will not represent any of the Current Clients or their respective affiliates or subsidiaries in connection with the pending chapter 11 cases or in any other matters adverse to the Debtor

Related Entities

7. WGM has determined that the following entities, or their affiliates, are Related Entities:

Matched Entity	Relationship to the Debtors	Relationship to WGM
National Economic Research Associates	Potential Party in Interest	Related to Current Client
Granite Finance Ltd.	Potential Party in Interest	May be Related to Current Client

8. To the extent any additional Related Entities become Potential Parties In Interest during the pendency of these chapter 11 cases, WGM will make the appropriate supplemental disclosures to the Court.

Townsend Analytics, Ltd.

9. Prior to the Commencement Date, Townsend Analytics, Ltd. (“Townsend”) was an indirect subsidiary of LBHI. Pursuant to the Court’s order of September 20, 2008 approving (a) the sale of purchased assets free and clear of liens and other interests and (b) assumption and assignment of executory contracts and unexpired leases, Townsend was sold to Barclays Capital Inc. (“Barclays”). The Debtors do not retain any interest in Townsend.

10. WGM has been engaged to provide services to Advent International Corporation, in connection with the acquisition of Townsend or substantially all of Townsend’s assets. Accordingly, this representation may be adverse to Barclays and / or Townsend, but will not be adverse to the Debtors.

Leucadia International Corporation

11. WGM is currently providing services to the Debtors with respect to certain potential transactions with Leucadia International Corporation (“Leucadia”). Leucadia is a current client of WGM, and has provided a conflicts waiver to allow WGM to represent the Debtors or their non-debtor affiliates with respect to this transaction.

Neuberger Berman LLC v. PNC Bank, National Association, et al.

12. Upon the request of the Debtors, WGM has agreed to render certain professional services to a former employee of the Debtors or their affiliates, in connection with such employee’s participation in the *Neuberger Berman LLC v. PNC Bank, National Association, et al.*, No. 09-01258 (JMP) adversary proceeding (the “Adversary Proceeding”). The Debtors will be responsible for all of WGM’s fees and expenses incurred in connection with such representation. The Adversary Proceeding is an interpleader action brought by Neuberger Berman LLC (“Neuberger Berman”) against PNC Bank, National Association (“PNC”) and Lehman Brothers Commercial Corporation (“LBCC,” and together with PNC, the “Parties”). Neuberger Berman is seeking a determination as to the Parties’ respective rights to certain funds related to a currency swap transaction.

13. WGM does not hold or represent an interest that is adverse to the Debtors’ estates, and WGM is a “disinterested person” as such term is defined in section 101(14) of the Bankruptcy Code.

14. The foregoing constitutes the fifth supplemental statement of WGM pursuant to section 327 of the Bankruptcy Code and Bankruptcy Rule 2014(a).

Dated: September 20, 2010
New York, New York

/s/ Harvey R. Miller
Harvey R. Miller, A Member of WGM

Sworn to and subscribed before me, a notary public for the State of New York, County of New York, this 20th day of September, 2010.

/s/ Joanne C. Pflaum
Notary Public

JOANNE C. PFLAUM
Notary Public - State of New York
No. 4848238
Qualified in Nassau County
My Commission Expires: 9/30/13